

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listings of claims in the application:

**Listing of Claims:**

- 5 1 (currently amended): A method of setting a transfer function of an adaptive filter, the adaptive filter being used for processing an audio signal, the method comprises:
- (a) setting a first, a second, and a third pole of the adaptive filter;
  - (b) setting a first zero of the adaptive filter without resting upon the  
10 audio signal, wherein a real part of the first zero is a negative value and an imaginary part of the first zero is a positive value;
  - (c) setting a second zero of the adaptive filter having a real part corresponding a positive value and an imaginary part corresponding to a negative value; [[and]]
  - 15 (d) setting a third zero of the adaptive filter according to a key shifting associated with the audio signal; and
  - (e) filtering the audio signal with the adaptive filter to produce a filtered audio signal.
- 20 2 (original): The method of claim 1, wherein the first, the second, and the third poles all correspond to a zero value.
- 3 (original): The method of claim 1, wherein the third zero corresponds to a real negative value.
- 25 4 (original): The method of claim 3, wherein the third zero is adjusted to increase its absolute value while key of the audio signal is sharpened.
- 5 (original): The method of claim 3, wherein the third zero is adjusted to  
30 decrease its absolute value while key of the audio signal is flattened.

6 (original): The method of claim 1, wherein the first and the second zeros are a pair of complex conjugates.

5 7 (original): The method of claim 1, wherein the adaptive filter is a low-pass filter.

8 (original): The method of claim 1, wherein in step (c), the second zero is set without resting upon the audio signal.

10

9 (cancelled).